

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.440 Where to Test

TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.440 Where to Test

- a) Software developers and transmitters must test with the Department's Springfield office.
- b) Applicants should contact the Office of Electronic Filing when they are ready to test.

NOTE: To avoid any delay in testing, contact the Office of Electronic Filing at least 24 hours before the initial test transmission is planned.